110TH CONGRESS 1ST SESSION

## H. R. 1905

## **AN ACT**

To provide for the treatment of the District of Columbia as a Congressional district for purposes of representation in the House of Representatives, to amend the Internal Revenue Code of 1986 to adjust the estimated tax payment safe harbor based on income for the preceding year in the case of individuals with adjusted gross income greater than \$5 million, and for other purposes.

- 1 Be it enacted by the Senate and House of Representa-
- 2 tives of the United States of America in Congress assembled,
- 3 SECTION 1. SHORT TITLE.
- 4 This Act may be cited as the "District of Columbia
- 5 House Voting Rights Act of 2007".
- 6 SEC. 2. TREATMENT OF DISTRICT OF COLUMBIA AS CON-
- 7 GRESSIONAL DISTRICT.
- 8 (a) In General.—Notwithstanding any other provi-
- 9 sion of law, the District of Columbia shall be considered
- 10 a Congressional district for purposes of representation in
- 11 the House of Representatives.
- 12 (b) Conforming Amendments Relating to Ap-
- 13 PORTIONMENT OF MEMBERS OF HOUSE OF REPRESENTA-
- 14 TIVES.—
- 15 (1) Inclusion of single district of colum-
- 16 BIA MEMBER IN REAPPORTIONMENT OF MEMBERS
- 17 Among states.—Section 22 of the Act entitled "An
- 18 Act to provide for the fifteenth and subsequent de-
- cennial censuses and to provide for apportionment of
- Representatives in Congress", approved June 28,
- 21 1929 (2 U.S.C. 2a), is amended by adding at the
- 22 end the following new subsection:
- 23 "(d) This section shall apply with respect to the Dis-
- 24 trict of Columbia in the same manner as this section ap-
- 25 plies to a State, except that the District of Columbia may

- 1 not receive more than one Member under any reapportion-
- 2 ment of Members.".
- 3 (2) Clarification of Determination of
- 4 NUMBER OF PRESIDENTIAL ELECTORS ON BASIS OF
- 5 23RD AMENDMENT.—Section 3 of title 3, United
- 6 States Code, is amended by striking "come into of-
- 7 fice;" and inserting the following: "come into office
- 8 (subject to the twenty-third article of amendment to
- 9 the Constitution of the United States in the case of
- the District of Columbia);".
- 11 SEC. 3. INCREASE IN MEMBERSHIP OF HOUSE OF REP-
- 12 RESENTATIVES.
- 13 (a) Permanent Increase in Number of Mem-
- 14 BERS.—Effective with respect to the One Hundred Tenth
- 15 Congress and each succeeding Congress, the House of
- 16 Representatives shall be composed of 437 Members, in-
- 17 cluding any Members representing the District of Colum-
- 18 bia pursuant to section 2(a).
- 19 (b) Reapportionment of Members Resulting
- 20 From Increase.—
- 21 (1) IN GENERAL.—Section 22(a) of the Act en-
- 22 titled "An Act to provide for the fifteenth and subse-
- 23 quent decennial censuses and to provide for appor-
- tionment of Representatives in Congress", approved
- 25 June 28, 1929 (2 U.S.C. 2a(a)), is amended by

- 1 striking "the then existing number of Representa-
- 2 tives" and inserting "the number of Representatives
- 3 established with respect to the One Hundred Tenth
- 4 Congress".
- 5 (2) Effective date.—The amendment made
- 6 by paragraph (1) shall apply with respect to the reg-
- 7 ular decennial census conducted for 2010 and each
- 8 subsequent regular decennial census.
- 9 (c) Special Rules for Period Prior to 2012 Re-
- 10 APPORTIONMENT.—
- 11 (1) Transmittal of revised statement of
- 12 APPORTIONMENT BY PRESIDENT.—Not later than
- 13 30 days after the date of the enactment of this Act,
- the President shall transmit to Congress a revised
- version of the most recent statement of apportion-
- ment submitted under section 22(a) of the Act enti-
- 17 tled "An Act to provide for the fifteenth and subse-
- quent decennial censuses and to provide for appor-
- 19 tionment of Representatives in Congress", approved
- 20 June 28, 1929 (2 U.S.C. 2a(a)), to take into ac-
- count this Act and the amendments made by this
- 22 Act.
- 23 (2) Report by Clerk.—Not later than 15 cal-
- endar days after receiving the revised version of the
- statement of apportionment under paragraph (1),

the Clerk of the House of Representatives, in ac-cordance with section 22(b) of such Act (2 U.S.C. 2a(b)), shall send to the executive of each State a certificate of the number of Representatives to which such State is entitled under section 22 of such Act, and shall submit a report to the Speaker of the House of Representatives identifying the State (other than the District of Columbia) which is enti-tled to one additional Representative pursuant to this section.

(3) REQUIREMENTS FOR ELECTION OF ADDITIONAL MEMBER.—During the One Hundred Tenth Congress, the One Hundred Eleventh Congress, and the One Hundred Twelfth Congress—

(A) notwithstanding the final undesignated paragraph of the Act entitled "An Act for the relief of Doctor Ricardo Vallejo Samala and to provide for congressional redistricting", approved December 14, 1967 (2 U.S.C. 2c), the additional Representative to which the State identified by the Clerk of the House of Representatives in the report submitted under paragraph (2) is entitled shall be elected from the State at large; and

1	(B) the other Representatives to which
2	such State is entitled shall be elected on the
3	basis of the Congressional districts in effect in
4	the State for the One Hundred Ninth Congress.
5	SEC. 4. NONSEVERABILITY OF PROVISIONS.
6	If any provision of this Act, or any amendment made
7	by this Act, is declared or held invalid or unenforceable,
8	the remaining provisions of this Act and any amendment
9	made by this Act shall be treated and deemed invalid and
10	shall have no force or effect of law.
11	SEC. 5. ADJUSTMENT OF ESTIMATED TAX PAYMENT SAFE
12	HARBOR FOR INDIVIDUAL TAXPAYERS WITH
13	ADJUSTED GROSS INCOME GREATER THAN \$5
13 14	ADJUSTED GROSS INCOME GREATER THAN \$5 MILLION.
14	MILLION.
14 15	MILLION.  (a) In General.—Subparagraph (C) of section
14 15 16 17	MILLION.  (a) IN GENERAL.—Subparagraph (C) of section 6654(d)(1) of the Internal Revenue Code of 1986 (relating
14 15 16 17	MILLION.  (a) IN GENERAL.—Subparagraph (C) of section 6654(d)(1) of the Internal Revenue Code of 1986 (relating to limitation on use of preceding year's tax) is amended
14 15 16	MILLION.  (a) IN GENERAL.—Subparagraph (C) of section 6654(d)(1) of the Internal Revenue Code of 1986 (relating to limitation on use of preceding year's tax) is amended by redesignating clauses (ii) and (iii) as clauses (iii) and
14 15 16 17 18	MILLION.  (a) IN GENERAL.—Subparagraph (C) of section 6654(d)(1) of the Internal Revenue Code of 1986 (relating to limitation on use of preceding year's tax) is amended by redesignating clauses (ii) and (iii) as clauses (iii) and (iv), respectively, and by inserting after clause (i) the fol-
14 15 16 17 18 19 20	MILLION.  (a) IN GENERAL.—Subparagraph (C) of section 6654(d)(1) of the Internal Revenue Code of 1986 (relating to limitation on use of preceding year's tax) is amended by redesignating clauses (ii) and (iii) as clauses (iii) and (iv), respectively, and by inserting after clause (i) the following new clause:
14 15 16 17 18 19 20	MILLION.  (a) IN GENERAL.—Subparagraph (C) of section 6654(d)(1) of the Internal Revenue Code of 1986 (relating to limitation on use of preceding year's tax) is amended by redesignating clauses (ii) and (iii) as clauses (iii) and (iv), respectively, and by inserting after clause (i) the following new clause:  "(ii) Individual Adjusted Gross
14 15 16 17 18 19 20 21	MILLION.  (a) IN GENERAL.—Subparagraph (C) of section 6654(d)(1) of the Internal Revenue Code of 1986 (relating to limitation on use of preceding year's tax) is amended by redesignating clauses (ii) and (iii) as clauses (iii) and (iv), respectively, and by inserting after clause (i) the following new clause:  "(ii) Individual adjusted gross income greater than \$5,000,000.—If the

- 1 applied by substituting '110.1' for '110' in
- 2 the last row of the table therein.".
- 3 (b) Separate Returns.—Clause (iii) of section
- 4 6654(d)(1)(C) of such Code, as redesignated by subsection
- 5 (a), is amended by inserting "and clause (ii) shall be ap-
- 6 plied by substituting '\$2,500,000' for '\$5,000,000'" be-
- 7 fore the period at the end.
- 8 (c) Effective Date.—The amendments made by
- 9 this section shall apply to taxable years beginning after
- 10 the date of the enactment of this Act.

Passed the House of Representatives April 19, 2007. Attest:

Clerk.

## 110TH CONGRESS H. R. 1905

## AN ACT

To provide for the treatment of the District of Cohumbia as a Congressional district for purposes of representation in the House of Representatives, to amend the Internal Revenue Code of 1986 to adjust the estimated tax payment safe harbor based on income for the preceding year in the ease of individuals with adjusted gross income greater than \$5 million, and for other purposes.